

Line	Description	Total Company Per Books	Total Company Pro Forma	Total Company Adjustment	Allocation Factor	South Dakota Percent	South Dakota Amount
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
Administrative and General							
1	Administrative & General Salaries (Account 920)	\$ 11,860,034	\$ 12,753,912	\$ 893,878	SALWAGES	91.67%	\$ 819,448
2	Office Supplies and Expenses (Account 921)	2,199,768	2,456,221	256,453	SALWAGES	91.67%	235,099
3	Outside Services (Account 923)	2,083,251	2,101,309	18,058	SALWAGES	91.67%	16,554
4	Property Insurance (Account 924)	825,513	872,684	47,171	TOTPLT	91.20%	43,020
5	Injuries and Damages (Account 925)	1,539,387	1,519,576	(19,811)	SALWAGES	91.67%	(18,161)
6	Employee Pensions and Benefits (Account 926)	20,402	20,653	251	SALWAGES	91.67%	230
7	Miscellaneous General Expense (Account 930.2)	697,959	686,694	(11,265)	SALWAGES	91.67%	(10,327)
8	Rents (Account 931)	451,661	447,768	(3,893)	GENLPLT	91.81%	(3,574)
9	Maintenance of General Plant (Account 935)	739,298	793,315	54,017	GENLPLT	91.81%	49,592
10	Total Administrative & General	\$ 20,417,273	\$ 21,652,132	\$ 1,234,859			\$ 1,131,881

Sources:
Line 10: sum of lines 1 through 9
Column b: BHP Supplemental Response to Staff DR 3-96
Column c, lines 3-8: BHP Supplemental Response to Staff DR 3-96
Column c, lines 1-2 & 9: BHP Supplemental Response to Staff DR 3-96 & Email from Jon Thurber on 11/04/14
Column d: column c less column b
Columns e & f: Schedule N-1
Column g, lines 1 through 9: column d * column f

Note: Column c is actual costs for the 12 months ended 8/31/14, except for property insurance which is actual costs for October 2014 through September 2015. Also includes 2014 & 2015 wage annualization.